

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN RE: CASTLETON GROUP, INC.)	No. 07-02896-5-RDD
)	
IN RE: CASTLETON AFFILIATES, LLC)	No. 07-02894-5-RDD
)	
IN RE: CASTLETON ASSOCIATES, LLC)	No. 07-02895-5-RDD
)	(Jointly Administered)
)	
Debtors)	CHAPTER 7

**FOURTEENTH REPORT AND FEE NOTICE OF COSTS AND EXPENSES OF
THE SUCCESSOR TRUSTEE AND NAMED PLAN FIDUCIARY OF THE
CASTLETON GROUP INC. 401(K) PLAN**

Pursuant to the Order of the Court dated October 2, 2008, the Successor 401(K) Plan Trustee and Named Plan Fiduciary of the Castleton Group Inc. 401(K) Plan (the "Plan") submits this Fourteenth Report and Fee Notice for fees and expenses for the period of November 1, 2009 to November 30, 2009.

ACTIVITY REPORT

During the months of November, 2009 and December 2009, Receivership Management, Inc. (RMI), continued its work finalizing certain aspects of the 2007 Audit and Form 5500, began its work on preparing a Voluntary Compliance Program Application and continued its efforts in the collection of missing funds.

As noted in the Thirteenth Report, the Successor 401(K) Trustee, after holding a conference call with employers in October, 2009 and taking the comments of these employers and considering the best interests of the plan and its participants, it has been determined to make a Voluntary Compliance Program filing (VCP). To that end, the Successor Fiduciary has secured counsel whose practice concentrates in the area of plan compliance failures and VCP filings. The purpose of the VCP filing is to seek a compliance directive regarding the Successor 401(K) Plan Trustee's proposal to address the issues of noncompliance. Work on this began in late November and has continued. A preliminary review has turned up additional, but correctible plan amendment/plan adoption documentation exceptions, as well as the exceptions already noted. Work to correct the documentation exceptions was begun in late December 2009 and January 2010. Work on loan documentation was begun in January.

Transamerica delivered a prepared Form 5500 on November 24, 2009; however certain errors were made and additional adjustments have been requested. As soon as the 2007 Form 5500 is received from Transamerica, it will be submitted through the U.S. Department of Labor's Office of the Chief Accountant. These adjustments may in turn require slight revisions to the notes in the 2007 Audit Report¹.

A significant amount of work regarding missing funds occurred during the months of November and December 2009. This in turn resulted in two employer conference calls. Various motions necessary to objecting to the treatment of the 401(K) Plan's claim in the Suzanne Clifton Chapter 11 bankruptcy proceeding were prepared and filed. The Plan has asserted claims against Ms Clifton for her actions and/or inactions as the former trustee and president of The Castleton Group Inc. Hearings regarding these motions and objections have been scheduled for February 24, 2010.

ACCOUNTINGS REGARDING THE 401(K) PLAN

As noted in the Order of October 2, 2008, before causing the Plan to pay compensation, fees or expenses, the Successor Trustee is to provide written notice (the "Fee Notice") of such compensation, fees or expenses, by filing the Fee Notice with the Court, and by serving a copy to the U.S. Department of Labor, Employee Benefits Security Administration, Atlanta Regional Office, Atlanta, Georgia, and to all of the Participating Employers in the Plan. The Successor Trustee submits her Fee Notice and Activity Report on a monthly basis. If, within fifteen (15) days after filing of a Fee Notice, no objection to the Fee Notice or payment by the Plan of the compensation, fees or expenses described therein is filed with the Court, such compensation, fees or expenses shall be deemed reasonable expenses of the Plan and shall be paid by the Plan without further action or approval of the Court.

In an effort to reduce costs, copies of this Fourteenth Fee Notice and Report are being posted to RMI's website and post cards are being mailed to notify the 47 participating employers of the filing and its being available on the RMI website.

Attached hereto as **Exhibit 1** is a schedule of the hourly rates for the Successor Trustee and the hourly rates of any staff of Receivership Management, Inc. that might be used to carry out the terms of the Court's Order of October 2, 2008.

Attached hereto as **Collective Exhibit 2** are expense summaries for the period of November 1, 2009 through November 30, 2009. Total expenses, as listed on Exhibit 2 include \$3,495.00 in Successor Trustee fees, \$4,720.65 in legal expenses and \$2,569.03 in contract labor expenses (which include auditor fees and identified charges for other fees, postage, copies, telephone, travel, etc.).

In anticipation of this filing, a draft of this Fee Notice and the invoices were shared with Mr. Chris Graebe, Counsel for certain Plan Participating Employers.

¹ The treatment of certain amounts relating to the missing funds was incorrect on the prepared Form 5500.

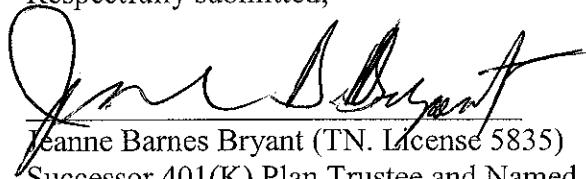
In the absence of any objection, reimbursement of \$3,495.00 in Successor Trustee fees, \$4,720.65 in legal expenses and \$2,569.03 in contract labor expenses will be paid from the Plan in accordance with the Court's October 2, 2008 Order. The exact amounts and the parties to be paid are listed below:

1.	Jeanne Barnes Bryant	\$3,495.00
2.	Wyatt Tarrant & Combs, LLP	\$4,388.65
3.	Lattimore Black Morgan & Cain, PC	\$332.00
3.	Receivership Management Inc.	\$2,569.03
	\$2,176.50/Contract labor	
	\$392.53/Other expenses	

Pursuant to the Court's October 2, 2008 Order, if no objection is filed with the Court within fifteen (15) days after the filing of the Fee Notice with the Court, the Successor Trustee will proceed to authorize payments due counsel and any other parties listed.

Dated February 5, 2010

Respectfully submitted,



Jeanne Barnes Bryant (TN. License 5835)
Successor 401(K) Plan Trustee and Named Plan
Administrator
Castleton Group Inc. 401(K) Plan
783 Old Hickory Blvd., Ste 255
Brentwood, TN 37027
Telephone: 615-370-0051
Fax: 615-373-4336

Certificate of Service

I hereby certify that a true and correct copy of the foregoing Successor Trustee's Fourteenth Report and Fee Notice has been or will be mailed by U.S. Mail and/or faxed if number available by the 5 day of Feb, 2010 to the parties noted below

Robert M. Lewis, Jr.
Office of the Solicitor
U.S. Dept. of Labor
61 Forsyth St., SW, Rm. 7T10
Atlanta, GA 30303
Counsel to the U.S. Department of Labor

The Castleton Group, Inc.
c/o Hugh Davis
Poyner Spruill LLP
P.O. Box 1801
Raleigh, NC 27602-1801
Counsel to Chapter 7 Trustee Richard Sparkman

Christopher T Graebe
Graebe Hanna & Welborn, PLLC
4350 Lassiter at North Hills, Ste 375
Raleigh, NC 27609
Counsel to Plan Participating Employers Dr. Lane & Associates, DDS,
Revels Turf and Tractor, Family Medical Supply, Inc. and XS, Inc.

I hereby certify that a true and correct copy of the foregoing Successor Trustee's Fourteenth Report and Fee Notice has been or will be posted to the website of Receivership Management, Inc. (www.receivermgmt.com) and that notice of filing and posting has been mailed by U.S. Mail by the 5 day of Feb, 2010 to the parties noted below

1-800-Pack-Rat, LLC
Attn: Don Platt
6400 Goldsboro Rd Ste 300
Bethesda, MD 20817

Albemarle Propane
Attn: Alec Natt
PO Box 1831
Statesville, NC 28687-1831

Alternate Access, Inc.
Attn: Adrienne Lumpkin
5623 Duraleigh Rd, Suite 111
Raleigh, NC 27612

Apex Veterinary Hospital Equine, P.A.
Attn: Karin Prince & Dr. Richard Cochrane
1600 E. Williams Street
Apex, NC 27539

Ascom Wireless Solutions
Attn: Nancy Duffy
598 Airport Blvd, Suite 300
Morrisville, NC 27560

Bes-Pak, Inc.
Attn: Steve Whitt
2306 Cedar Run Place
Wilson, NC 27896

Carolina Safety Sports International, LLC
Attn: Tammy Joyce
124 Sunrise Center Drive
Thomasville, NC 27360

Cenplex Building Services, Inc
Attn: Dwight Riley & Chelle Ritchey
2400 Reliance Avenue
Apex, NC 27539

DB Management Company
Attn: Joseph & Diane Bastian
5850 Fayetteville Road, #205
Durham, NC 27713

Dogwood Veterinary Hospital & Pet Resort
Attn: Dr. Linda Sands
51 Vickers Rd
Chapel Hill, NC 27517

ducduc, LLC
Attn: Jodi Cheek
116 N. West St, Ste 200
Raleigh, NC 27603

The Executive Staffing Group
Attn: Matt Savage
324 South Academy St
Cary, NC 27511

E & E Farm Equipment
Attn: Cheryl Ellington
70 John Deere Road
Henderson, NC 27537

Family Medical Supply, Inc.
Attn: Joey Tart
1120 W. Broad Street
Dunn, NC 28334

Fortner Insurance Agency, Inc
Attn: William Shurley
311 Oak Avenue, P.O. Box 39
Spruce Pine, NC 28777

Furdex.com
Attn: Jimmy Redmond
604 Sunset Drive
High Point, NC 27262

Galaxy Travel dba Prestige Travel of NC
Attn: Aaron Spaulding
5400 Glenwood Avenue, Suite 200
Raleigh, NC 27612

Harnett Tractor Company, Inc
Attn: David Lewis
PO Box 1152
Dunn, NC 28334

Cabinets by Horizon, LLC
3309 Durham Drive
Raleigh, NC 27603

Indoor Storm, LLC
2300 Westinghouse Blvd., Ste. 110
Raleigh, NC 27604

Jamakin Cakes dba Edible Art
Attn: Michelle Holcomb & Bobby Reynolds
3801 Hillsborough Street, Suite 405
Raleigh, NC 27607

Klein Decisions, LLC
Attn: Robert Padgette & Sally Atwater
PO Box 13628, 68 TW Alexander Dr
RTP, NC 27709-3628

L&J Hardwood
Attn: Joe Amundson
3554 State Route 125
Bethal, OH 45106

Materials Innovation Technologies, LLC
Attn: Jim Stike & Bill Austin
320 Rutledge Road
Fletcher, NC 28732

MBA Software Technologies, Inc.
Attn: Pete Meyer
48 McKinney Road
Etowah, NC 27607

McLamb's LP Gas & Supply Co., Inc
3469 NC 242 South
Benson, NC 27504

Media Research Planning & Placement, Inc.
Attn: Sheila Ogle
201 West Chatham St. Ste 202
Cary, NC 27511

Mike Hensley
4601 Six Forks Rd, Suite 503
Raleigh, NC 27609

MMI Associates Consulting, Inc.
Attn: Patricia Briguglio
7406-H Chapel Hill Rd
Raleigh, NC 27607

NorTex Communications, Inc. dba Response Point
Attn: Brian Gossett
111 Corning Rd, Suite 116
Cary, NC 27518

Personnel Management Services dba Lane & Associates, D.D.S., P.A.
Attn: Phillip Butts
PO Box 2227
19 E. Front Street
Lillington, NC 27546

Revel Tractor Company, Inc.
Attn: Turner Revel
2217 N Main St, Fuquay
Varina, NC 27526

Stewart Physical Therapy Clinic, Inc.
Attn: Eddie Stewart
1713 Vaughn Rd
Burlington, NC 27217

The Animal Hospital of Wilkes, P.A.
Attn: John Stinson & Stephanie Stinson
1609 Curtis Bridge Road
Wilkesboro, NC 28697

Triangle Cable Splicing Co., Inc.
Attn: Randal Roch
200 Powell Dr., Ste 108
Raleigh, NC 27606

Triangle Compounding Pharmacy
Attn: Joe Cabaleiro
550 New Waverly Place, Suite 110
Cary, NC 27518

TriSure Corporation
Attn: John Cramer
4325 Lake Boone Trail #200
Raleigh, NC 27607

US Armored, LLC
Attn: Michael D. Field
410 North Boylan Ave, Ste 83
Cary, NC 27603

VectorCSP, LLC
Attn: Jeanne Cumby
105 B South Water Street
Elizabeth City, NC 27909

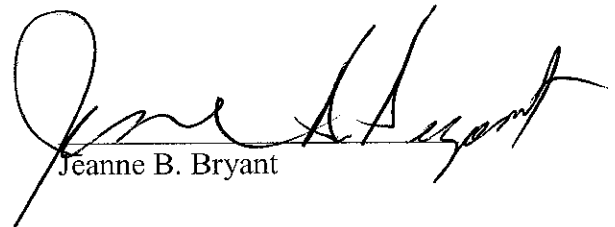
VEETech, P.C.
Attn: Dene Perry & Amitava Sarkar
113 Centrewest Ct
Cary, NC 27513

Vein Clinic of Charlotte
10502 Park Road, Ste. 120
Charlotte, NC 28210

Wake Forest Urgent Care
2511-A South Main Street
Wake Forest, NC 27587

Worldwide Express
Attn: Brian Tribble
116 N. West St, Ste 200
Raleigh, NC 27603

XS, Inc
Attn: Thad Armbruster
1500 Perimeter Park Dr, Ste 140
RTP, NC 27560



Jeanne B. Bryant

Receivership Management, Inc.

783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

Fee Schedule for Castleton Project:

Jeanne Barnes Bryant	\$150 per hour
Rob Moore	\$130 per hour
Billy Spaulding(C.P.A.)	\$110 per hour
Mary Batey (Claims Adm.)	\$40 per hour
Sarah Forton (Tech. Assist. 401k's)	\$45 per hour
Information Tech Consultant	\$65 per hour

Overhead charges are allocated pro-rata based upon the number of hours billed to a receivership. Overhead charges are included in the hourly rates shown above. Overhead includes expenses of a general nature which cannot be charged to a specific receivership. Examples include depreciation on equipment, insurance, etc.

Rent is allocated to a project based on a physical presence (i.e. Files, records, and other documentation) at the RMI location and the time spent on that project. It is by its nature an estimate and is normally set at the beginning of each quarter and remains constant during that quarter. It is charged, based on the preceding description, in addition to the hourly rates shown above. The allocation is reviewed each month and if there is a material change in either the physical presence occupied or time spent on the project, the rent allocation is adjusted to reflect current conditions.

Office Expenses which can be specifically identified to a project (eg. telephone, postage, copies etc.) are charged to the project as incurred.

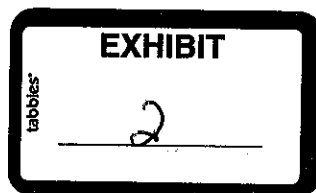
Travel: Per Diem-\$39.00 for meals and incidentals (first and last day of travel 75% of per diem amount allowed). Per Diem paid only if overnight travel is required. Transportation: By private car: 58.5 cents per mile; By common carrier: Actual ticket cost at coach.
Lodging: Actual amount charged.



SUMMARY TIME SHEET-SUCCESSOR TRUSTEE
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 11/01/09 THROUGH 11/30/09

Jeanne Barnes Bryant

NOV 2009 FEES	<u>3,495.00</u>
TOTAL FEES	<u><u>\$3,495.00</u></u>



Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN **November 2009**

Date	Client	Description	Quantity	Rate	Total
11/2/2009	Jeanne Barnes Bryant	DISCUSSION WITH HARDEN RE LOCAL COUNSEL ISSUE, CONFERENCE CALL WITH HUGH DAVIS AND ROB MOORE RE INVOICES, E-MAIL FROM SCOTT MCKELLAR RE DOCUMENTS, E-MAIL FROM GRAHAM MATHERNE RE TRAVELERS, DISCUSSION WITH ROB MOORE RE COUNSEL	2	\$150.00	\$300.00
11/3/2009	Jeanne Barnes Bryant	E-MAILS RE AUDIT FROM BILLY SPAULDING, DISCUSSION WITH ROB MOORE RE LOCAL COUNSEL AND CONFERENCE CALL, REVIEW LETTER RE CALL, E-MAIL TO HARDEN, E-MAIL FROM GRAHAM MATHERNE RE COUNSEL, MEETING RE SAME, E-MAILS RE CLIFTON FILING, ORDER, REVIEW SAME, DISCUSSION WITH GRAHAM MATHERNE RE ORDER	1	\$150.00	\$150.00
11/4/2009	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE ORDER ON OBJECTION, E-MAIL RE COUNSEL	0.2	\$150.00	\$30.00
11/5/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE FINAL AUDIT, E-MAIL FROM HOLMES HARDIN RE CLIFTON	0.2	\$150.00	\$30.00
11/6/2009	Jeanne Barnes Bryant	E-MAIL FROM DOL RE DAVIS INVOICES, E-MAIL FROM HUGH DAVIS RE PARTICIPANT QUESTION	0.2	\$150.00	\$30.00
11/9/2009	Jeanne Barnes Bryant	E-MAIL TO HOLMES HARDIN RE CLIFTON, CONFERENCE CALL WITH HUGH DAVIS, CALL FROM DOL, DISCUSSION WITH HOLMES HARDIN RE CLIFTON CASE, E-MAIL TO GRAHAM MATHERNE, DISCUSSION WITH ROB MOORE RE EMPLOYERS CALL, CALL TO BANKRUPTCY ADMINISTRATOR, CALL TO GRAHAM MATHERNE, QUESTION RE MAILING WITH ROB MOORE FOR CONFERENCE CALL	2	\$150.00	\$300.00
11/11/2009	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE CLIFTON FILING, E-MAILS RE LOCAL COUNSEL ISSUE, QUESTION RE MAILING	0.5	\$150.00	\$75.00

CASTLETON GROUP INC 401K PLAN

November 2009

Date	Name	Description	Hours	Rate	Total
11/12/2009	Jeanne Barnes Bryant	E-MAIL TO AND FROM HOLMES HARDEN, REVIEW ENGAGEMENT LETTER, E-MAIL TO AND FROM GRAHAM MATHERNE RE OBJECTION REVIEW SAME, CALL FROM ROB MOORE, E-MAIL RE CONFERENCE CALL, QUESTION RE AUDIT, CALL FROM DOL RE FILING, CALL TO BA RE FILING	2	\$150.00	\$300.00
11/13/2009	Jeanne Barnes Bryant	PREPARATION FOR CONFERENCE CALL, DISCUSSION WITH SARAH FORTON RE MAILING, E-MAIL FROM CHRIS GRAEBE, E-MAIL TO HUGH DAVIS, DISCUSSION WITH BILLY SPAULDING RE CALL, CALL FROM ROB MOORE RE SAME, CONFERENCE CALL WITH EMPLOYERS, E-MAIL FROM EMPLOYERS RE CALL, DISCUSSION WITH ROB MOORE R LETTER FOR MAILING, DISCUSSION RE MAILING, E-MAIL FROM HUGH DAVIS RE VCP FILING, FAXES FROM EMPLOYERS RE CALL	4	\$150.00	\$600.00
11/16/2009	Jeanne Barnes Bryant	CALLS TO ROB MOORE, E-MAIL TO HARDEN, E-MAILS TO AND FROM GRAHAM MATHERNE, DISCUSSION WITH BILLY SPAULDING RE LISTS FOR EMPLOYERS, MEMO AND LETTER TO EMPLOYERS RE SAME, DISCUSSION WITH SARAH FORTON RE MAILING, E-MAILS FROM EMPLOYERS RE REQUESTS, CONFERENCE CALL WITH LOCAL COUNSEL RE FILING, CALL TO GRAHAM MATHERNE RE SAME	2.3	\$150.00	\$345.00
11/17/2009	Jeanne Barnes Bryant	E-MAIL FROM BILLY SPAULDING RE 5500, RESPONSE RE SAME, REVIEW AND SIGN TRANSAMERICA LETTER, CALL FROM HOLMES HARDEN RE QUESTIONS ON CLIFTON FILING, E-MAIL RE SAME, CALL AND E-MAIL TO GRAHAM MATHERNE RE SAME, E-MAIL FROM GRAHAM MATHERNE RE DOCUMENTS FOR FILING	0.8	\$150.00	\$120.00
11/18/2009	Jeanne Barnes Bryant	E-MAIL FROM GRAHAM MATHERNE RE FILING, E-MAIL FROM HOLMES HARDEN RE FINAL CHANGES, REVIEW SAME, E-MAIL AND CALL TO HOLMES HARDEN, CALL TO GRAHAM MATHERNE RE SAME, CALL FROM BUTTS RE CALL AND INFORMATION ON ALLOCATIONS	1	\$150.00	\$150.00
11/19/2009	Jeanne Barnes Bryant	CALLS FROM PARTICIPANTS RE LETTER, QUESTION RE 5500	0.3	\$150.00	\$45.00
11/20/2009	Jeanne Barnes Bryant	CALL FROM PARTICIPANTS RE LETTER, DISCUSSION WITH SARAH FORTON RE TRANSAMERICA, 5500 PACKAGE, QUESTIONS RE SAME	0.5	\$150.00	\$75.00
11/23/2009	Jeanne Barnes Bryant	E-MAIL FROM HARDEN, E-MAIL AND DISCUSSION WITH ROB MOORE RE SAME, QUESTIONS FROM PARTICIPANTS, REVIEW 5500 ISSUES, QUESTION RE SAME	1	\$150.00	\$150.00

CASTLETON GROUP INC 401K PLAN

November 2009

Date	Employee	Description	Hours	Rate	Total
11/24/2009	Jeanne Barnes Bryant	E-MAIL TO AND FROM HARDEN RE HEARING, E-MAIL TO GRAHAM MATHERNE RE SAME, REVIEW CHECK AND INVOICE, E-MAIL FROM BILLY SPAULDING RE 5500	0.3	\$150.00	\$45.00
11/25/2009	Jeanne Barnes Bryant	E-MAIL RE 5500, E-MAIL RE CLIFTON BANKRUPTCY, QUESTIONS RE CONFERENCE CALL, QUESTION RE ERISA COUNSEL	0.5	\$150.00	\$75.00
11/30/2009	Jeanne Barnes Bryant	E-MAILS RE 5500 FILING, QUESTIONS RE BANKRUPTCY FILING, QUESTION RE SPARKMAN, PREPARATION FOR CONFERENCE CALL, WORK RE REPORT, CONFERENCE CALL, DISCUSSION WITH GRAHAM MATHERNE RE TRAVELERS	4.5	\$150.00	\$675.00

Total **\$3,495.00**

SUMMARY TIME SHEET-LEGAL COUNSEL
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 11/01/09 THROUGH 11/30/09

Wyatt Tarrant & Combs

NOV 2009 FEES	INV 797208	4,388.65
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Lattimore Black Morgan & Cain, PC

OCT & NOV 2009 FEES	INV 363933	<u>332.00</u>
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TOTAL FEES		<u><u>\$4,720.65</u></u>
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WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

RECEIVED
DEC 09 2009

F.E.I. # 61-0468003

DECEMBER 7, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 797208

JEANNE BRYANT, INDEPENDENT FIDUCIARY
RECEIVERSHIP MANAGEMENT, INC.
P.O. BOX 2307
BRENTWOOD, TENNESSEE 37024

RE: CASTLETON GROUP 401(K) MATTER

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2009

REMITTANCE ADVICE PAGE

TOTAL SERVICES	\$4,375.00
OTHER CHARGES AND DISBURSEMENTS	\$13.65
TOTAL THIS INVOICE	\$4,388.65
PREVIOUSLY BILLED AND OUTSTANDING	\$7,674.78
TOTAL AMOUNT DUE	\$12,063.43

=====

*Post to
Bf
12.09*

DUE UPON RECEIPT

TO INSURE PROPER CREDIT TO YOUR ACCOUNT PLEASE RETURN THIS
REMITTANCE ADVICE WITH YOUR PAYMENT

WYATT, TARRANT & COMBS, LLP
2525 WEST END AVENUE
SUITE 1500
NASHVILLE, TENNESSEE 37203
(615) 244-0020

F.E.I. # 61-0468003

DECEMBER 7, 2009
006716.000001
J. GRAHAM MATHERNE

INVOICE # 797208

JEANNE BRYANT, INDEPENDENT FIDUCIARY
RECEIVERSHIP MANAGEMENT, INC.
P.O. BOX 2307
BRENTWOOD, TENNESSEE 37024

RE: CASTLETON GROUP 401(K) MATTER

FOR PROFESSIONAL SERVICES RENDERED THROUGH NOVEMBER 30, 2009

11/02/09	E-MAILS OF R. MOORE REGARDING CLIFTON B.R. FILING AND SECURING OF LOCAL COUNSEL REGARDING SAME; TELEPHONE CONFERENCE WITH J. PRICE REGARDING POTENTIAL SETTLEMENT AND RELATED ISSUES AND E-MAIL OF BRYANT/MOORE REGARDING SAME.	J. GRAHAM MATHERNE	1.00 hours at 250.00 per hour.	250.00
11/03/09	TELEPHONE CONFERENCE WITH B.R. CLERK REGARDING GRANTING OF MOTION TO FILE OUTSIDE OF ECF SYSTEM; E-MAIL TO BRYANT AND MOORE REGARDING SAME; DRAFT OF PROPOSED ORDER; FURTHER TELEPHONE CONFERENCE WITH B.R. CLERK AND REVISION TO PROPOSED ORDER; CONFERENCE WITH BRYANT REGARDING SAME AND REGARDING STATUS OF HIRING N.C.B.R. COUNSEL AND FURTHER TELEPHONE CONFERENCES AND E-MAILS OF B.R. CLERK REGARDING ORDER; TELEPHONE CONFERENCE WITH J. PRICE REGARDING TRAVELERS' RESPONSE AS TO SETTLEMENT AND TELEPHONE CONFERENCE WITH BRYANT REGARDING SAME; REVIEW OF E-MAILS FROM BRYANT AND FROM MOORE REGARDING SAME.	J. GRAHAM MATHERNE	2.80 hours at 250.00 per hour.	700.00

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JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 797208

11/05/09	REVIEW E-MAIL FROM N.C. B.R. CLERK REGARDING CLIFTON B.R. AND ORDER ALLOWING 401(K) FILING OBJECTION TO CLIFTON REORGANIZATION PLAN; E-MAILS TO BRYANT AND MOORE REGARDING SAME AND REGARDING UPCOMING DATES AND NEED TO GET LOCAL COUNSEL ON BOARD AND DISCLAIMER AS TO MY GOING FORWARD IN B.R. CONTEXT.	J. GRAHAM MATHERNE	.70 hours at 250.00 per hour.	175.00
11/09/09	REVIEW E-MAILS FROM BRYANT REGARDING CLIFTON B.R. AND CLAIMS TO BE PURSUED/RETENTION OF COUNSEL LOCALLY.	J. GRAHAM MATHERNE	.20 hours at 250.00 per hour.	50.00
11/10/09	REVIEW MATERIALS REGARDING CLIFTON'S OBJECTION TO 401(K) CLAIM; REVIEW E-MAILS REGARDING SAME AND REGARDING NEW B.R. COUNSEL AND OUTLINING OF RESPONSE TO CLIFTON OBJECTION.	J. GRAHAM MATHERNE	1.50 hours at 250.00 per hour.	375.00
11/11/09	DRAFTING OF RESPONSE TO CLIFTON OBJECTION TO 401(K) CLAIM; REVIEW FILE REGARDING INFORMATION TO INCLUDE; E-MAILS TO BRYANT AND MOORE REGARDING NEED TO CONTACT LOCAL COUNSEL REGARDING SAME AND REGARDING NEED FOR CASTLETON-CLIFTON SETTLEMENT; REVIEW OF FURTHER NOTICE OF FILING IN CLIFTON B.R. AND FORWARD TO BRYANT AND MOORE.	J. GRAHAM MATHERNE	2.00 hours at 250.00 per hour.	500.00
11/12/09	REVIEW MATERIALS SENT TO/RECEIVED FROM TRAVELERS REGARDING BRYANT'S CONFERENCE WITH PARTICIPANTS AND REGARDING CROSS CHECKING AS TO PROOF OF \$262,000 CLAIM IN CLIFTON B.R.; DRAFTING AND REVISIONS TO RESPONSE TO OBJECTION TO CLAIM BY CLIFTON; CROSS REFERENCE EXHIBITS AND FINANCIAL TABULATIONS AND RELATED EVIDENCE REGARDING SAME; FINAL EDITS AND REVISIONS AND E-MAILS TO BRYANT AND MOORE REGARDING SAME.	J. GRAHAM MATHERNE	2.80 hours at 250.00 per hour.	700.00
11/13/09	TELEPHONE CONFERENCE REGARDING STATUS OF LOCAL COUNSEL RETENTION AND TRANSFER OF DRAFT RESPONSE TO THEM.	J. GRAHAM MATHERNE	.20 hours at 250.00 per hour.	50.00
11/16/09	TELEPHONE CONFERENCE WITH BRYANT REGARDING CONFERENCE WITH EMPLOYERS AND PLAN ARISING THEREFROM AS IT RELATES TO TRAVELERS AND RELATED ISSUES AND ALSO DISCUSSION REGARDING CLIFTON B.R. AND FILING DUE IN THAT CASE AND			

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 797208

LOCAL COUNSEL ISSUES AND BRYANT'S TELEPHONE
CONFERENCE WITH LOCAL COUNSEL REGARDING SAME;
FINAL REVISIONS AND REVIEW OF 401(K) PLAN
RESPONSE TO CLIFTON'S OBJECTION TO CLAIM AND
REVIEW, COMPILE AND CROSS-REFERENCE EXHIBITS
THERE TO; E-MAIL RESPONSE AND EXHIBITS TO
BRYANT.

J. GRAHAM MATHERNE 1.80 hours at 250.00 per hour. 450.00

11/17/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING
CONTACT AND REQUEST OF INFORMATION FROM N.C.
LOCAL COUNSEL REGARDING CLIFTON/401(K) ISSUES;
REVIEW FILES; E-MAILS TO H. HARDEN REGARDING
INFORMATION REQUESTS; ORGANIZE FILES REGARDING
SAME.

J. GRAHAM MATHERNE .90 hours at 250.00 per hour. 225.00

11/18/09 TELEPHONE CONFERENCE EXCHANGE WITH BRYANT
REGARDING FILING OF LOCAL COUNSEL IN N.B. B.R. ;
REVIEW OF FILING AND ORGANIZE FILE REGARDING
N.C. B.R. FOR CLOSING.

J. GRAHAM MATHERNE .80 hours at 250.00 per hour. 200.00

11/20/09 REVIEW CASE LAW REGARDING OFFSET OF AMOUNT OWED
TO PLAN PARTICIPANT FROM DAMAGE CAUSED TO PLAN;
REVIEW ISSUES RELATING TO DOL PURSUIT OF A
SET-OFF REGARDING CLIFTON AND MCLAMB; REVIEW
COURT NOTICES REGARDING N.C. BR.

J. GRAHAM MATHERNE 1.30 hours at 250.00 per hour. 325.00

11/24/09 E-MAILS AND TELEPHONE CONFERENCE WITH BRYANT
REGARDING B.R. ISSUES IN CLIFTON MATTER AND
REGARDING INITIAL REACTIONS AS TO
PARTICIPANT/EMPLOYER GROUPS RELATING TO
DECISION ON PURSUIT OF TRAVELERS.

J. GRAHAM MATHERNE .50 hours at 250.00 per hour. 125.00

11/30/09 TELEPHONE CONFERENCE WITH BRYANT REGARDING
INSTRUCTION TO SUE TRAVELERS AND RELATED
MATTERS; REVIEW TRAVELERS' FILE REGARDING SAME.

J. GRAHAM MATHERNE 1.00 hours at 250.00 per hour. 250.00

TOTAL SERVICES

17.50 \$4,375.00

PHOTOCOPIES

13.65

OTHER CHARGES AND DISBURSEMENTS

\$13.65

CONTINUE NEXT PAGE

JEANNE BRYANT, INDEPENDENT FIDUCIARY
MATTER NUMBER: 006716.000001
INVOICE NO.: 797208

Dec 7, 2009
PAGE 5

TOTAL THIS INVOICE	\$4,388.65

PREVIOUSLY BILLED AND OUTSTANDING	\$7,674.78

 TOTAL AMOUNT DUE	 \$12,063.43
	=====

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
J MATHERNE PARTNER	250.00	17.50	4375.00

Lattimore Black Morgan & Cain, PC

5250 Virginia Way
PO Box 1869
Brentwood, TN 37024-1869
615-377-4600

Castleton Group Inc 401(k) Plan
Attn: Mr. Rob Moore
783 Old Hickory Blvd., Suite 255
Brentwood, TN 37027

Invoice No. 363933
Date 11/20/2009
Client No. 327313

Final billing related to 2007 audit as detailed below:

DATE	SERVICE	STAFF	HOURS	
10/29/2009	Clerical Time Foot, check formatting, spell check FS.	Lassus	0.25	
11/02/2009	Clerical Time	Podwoski	1.00	
11/03/2009	General Binder Matters	Merritt	0.75	
11/04/2009	Review & Supervision-Partner	McDougal	1.00	
11/04/2009	Clerical Time Make changes to SAS 114 letter.	Podwoski	0.25	
11/05/2009	General Binder Matters	Merritt	0.50	
11/05/2009	Clerical Time	Podwoski	0.50	
		Total Fees at Standard		\$ 647.00
		Less discount to arrive at agreed upon fee		<u>(315.00)</u>
		Current Amount Due		\$ <u>332.00</u>

Posted
BL
11-24-09

PAYMENT DUE UPON RECEIPT

Please note invoice number on remittance and mail to:
Lattimore Black Morgan & Cain, PC
PO Box 1869
Brentwood, TN 37024-1869

RECEIVED
NOV 23 2009

SUMMARY TIME SHEET-CONTRACT LABOR
SERVICES PROVIDED FOR CASTLETON GROUP INC 401K PLAN
FOR THE PERIOD 11/01/09 THROUGH 11/30/09

Receivership Management, Inc.

NOV 2009 FEES	2,176.50	
RMI EXPENSES	<u>392.53</u>	<u>2,569.03</u>
		<u>\$2,569.03</u>

TOTAL FEES

Receivership Management, Inc.
P. O. Box 2307
Brentwood, TN 37024

Invoice for Professional Services

CASTLETON GROUP INC 401K PLAN				November 2009	
11/2/2009	Robert E. Moore, Jr.	CLIFTON BANKRUPTCY WORK	1.5	\$130.00	\$195.00
11/2/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS AND EMPLOYERS RE: STATUS	0.5	\$45.00	\$22.50
11/3/2009	Billy B. Spaulding	READ DOCUMENTATION FROM AUDITORS ON 2007 ADJUSTING ENTRIES AND PREPARE RESPONSE. READ AND RESPOND TO SAS 114 LETTER FROM AUDITORS.	1	\$110.00	\$110.00
11/3/2009	Robert E. Moore, Jr.	REVIEW AND APPROVE SAS 114 LETTER .2; PREPARE LETTER FOR EMPLOYERS CONFERENCE .25; RESPOND TO PARTICIPANT INQUIRY .10; PREPARE INFORMATION FOR DOL .3; CLIFTON BANKRUPTCY WORK-EMAILS .4	1.25	\$130.00	\$162.50
11/3/2009	Sarah D. Forton	MAIL OUT AMENDMENTS TO EMPLOYERS	2	\$45.00	\$90.00
11/4/2009	Sarah D. Forton	MAIL OUT NOTICE TO EMPLOYERS RE: CONFERENCE CALL, FILE AMENDMENTS	3	\$45.00	\$135.00
11/6/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS AND EMPLOYERS RE: STATUS	1	\$45.00	\$45.00
11/9/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH DOL RE: DOL GUIDANCE MEMORANDUM ON FEES AND SETTLER FUNCTIONS .75; UPDATE J.BRYANT RE: SAME .3; CLIFTON BANKRUPTCY WORK .4; EMAILS TO AND FROM R.MAPES RE: VCP FILING AND RECEIPT OF FORM 5500 FOR 2007 .4; EMAIL TO J.TART RE: 5330 FILING .10;	1.95	\$130.00	\$253.50
11/10/2009	Robert E. Moore, Jr.	CONFERENCE CALL WITH HOLMES HARDEN RE: CLIFTON BANKRUPTCY MATTERS .8;	0.8	\$130.00	\$104.00
11/10/2009	Sarah D. Forton	MAIL OUT NOTICE TO EMPLOYERS RE: TRAVELERS BOND, CALLS FROM PARTICIPANTS RE: STATUS	2.5	\$45.00	\$112.50

CASTLETON GROUP INC 401K PLAN

November 2009

Date	Name	Description	Hours	Rate	Total
11/13/2009	Billy B. Spaulding	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH EMPLOYERS OT DISCUSS REIMBURSEMENT OF PLAN SHORTAGE AND OTHER PLAN ISSUES.	1.5	\$110.00	\$165.00
11/13/2009	Robert E. Moore, Jr.	RESPOND TO J.BRYANT RE: EMAIL FROM H.DAVIS CONCERNING "SPIN-OFF" OF NON-COMPLIANT EMPLOYERS .3; RESPOND TO QUESTIONS FROM J.BRYANT FROM EMPLOYERS CONFERENCE CALL .25	0.55	\$130.00	\$71.50
11/13/2009	Sarah D. Forton	DISCUSSION WITH JEANNE BRYANT AND ROB MOORE RE: CONFERENCE CALL	0.5	\$45.00	\$22.50
11/16/2009	Robert E. Moore, Jr.	REVIEW SHORTAGE OUTLINE FROM B.SPAULDING .2; DISCUSSION OF SAME AND QUESTIONS FROM J.BRYANT .3	0.5	\$130.00	\$65.00
11/16/2009	Sarah D. Forton	CORRESPONDENCE TO EMPLOYERS RE: MISSING FUNDS, DISCUSSION WITH JEANNE BRYANT AND BILLY SPAULDING RE: SAME, CALLS FROM PARTICIPANTS RE: STATUS	2.5	\$45.00	\$112.50
11/17/2009	Billy B. Spaulding	PHONE CALL WITH EMPLOYER RELATING TO \$262,000 SHORTAGE.	0.25	\$110.00	\$27.50
11/17/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS AND EMPLOYERS RE: STATUS, FAX TO TRANSAMERICA	0.5	\$45.00	\$22.50
11/20/2009	Sarah D. Forton	WORK ON FILES	0.5	\$45.00	\$22.50
11/23/2009	Robert E. Moore, Jr.	CALL AND DISCUSSION OF VCP AND 5310 MATTERS WITH BYM TUDOR .5; RESPOND TO QUESTIONS FROM J.BRYANT RE: PLAN TRUSTEE DISTINCTIONS .10	0.6	\$130.00	\$78.00
11/24/2009	Billy B. Spaulding	READ DRAFT OF COMPLETE 2007 F5500. PREPARE RESPONSE REGARDING HOW PLAN SPONSOR IS SHOWN.	0.8	\$110.00	\$88.00
11/24/2009	Robert E. Moore, Jr.	DRAFT EMAIL MEMORANDUM TO J.BRYANT RE: ENGAGEMENT OF BYM TUDOR .7	0.7	\$130.00	\$91.00
11/30/2009	Billy B. Spaulding	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH PLAN EMPLOYERS TO DISCUSS INSURANCE CLAIM ON SHORTAGE AND OTHER PLAN RELATED MATTERS.	1.2	\$110.00	\$132.00
11/30/2009	Robert E. Moore, Jr.	DISCUSSION AND UPDATE ON VCP PROJECT WITH J.BRYANT .2	0.2	\$130.00	\$26.00
11/30/2009	Sarah D. Forton	CALLS FROM PARTICIPANTS RE: STATUS	0.5	\$45.00	\$22.50

CASTLETON GROUP INC 401K PLAN

November 2009

Total

\$2,176.50

RMI EXPENSE RECOVERABLE CASTLETON

11/1/09 Through 11/30/09

	Category Description	11/1/09- 11/30/09
5300 EXPENSES		
6205-COPIES		-100.50
6210-POSTAGE		-163.63
6215-COURIER & OVERNIGHT		-50.40
6222-TELEPHONE LONG DISTANCE		-78.00
TOTAL 5300 EXPENSES		<u>-392.53</u>
OVERALL TOTAL		<u>-392.53</u>